



## Administrative Policies and Procedures: 3.22

<b>Subject:</b>	<b>Internal Monitoring of Fiscal Activities in Juvenile Justice Facilities</b>
<b>Authority:</b>	TCA 37-5-105, 37-5-106
<b>Standards:</b>	<b>ACA:</b> 3-JTS-1B-01, 3-JTS-1B-11; <b>DCS Practice Standards:</b> 8-306
<b>Application:</b>	To All Department of Children's Services Youth Development Center Superintendents and Finance and Program Support Services Employees

### Policy Statement:

The Youth Development Center Superintendent and DCS Group Home supervisors shall be responsible for the fiscal management of DCS juvenile justice facilities and shall conduct internal monitoring in order to assess the overall operation, and the degree of compliance with departmental policies and procedures and with the standards of the American Correctional Association and Council on Accreditation.

### Purpose:

To ensure a process for the monitoring of fiscal activities at juvenile justice facilities.

### Procedures:

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| <b>A. Local procedures on monitoring</b> | <ol style="list-style-type: none"><li><b>1. Responsibility</b><br/>The Youth Development Center (YDC) Superintendent/DCS Group Home Supervisors/designees must develop local procedures that specify how on-going monitoring of the YDC and DCS group home fiscal activities must be managed.</li><li><b>2. Method</b><br/>Fiscal activities must be monitored with a checklist developed by the facility and approved by Central Office Director/designee of Finance and Program Support that will provide an adequate review of internal controls.</li><li><b>3. Timing</b><br/>Monitoring must be done quarterly.</li><li><b>4. Documentation</b><br/>The YDC Superintendent/DCS Group Home Supervisor or designee must retain documentation that lists the date of monitoring, control procedures, and results.</li></ol> |
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<b>B. Quarterly reports</b>	<ol style="list-style-type: none"><li>1. The results of the monitoring documentation must be reported in writing to the Central Office Directors of Finance and Program Support and Internal Audit at least quarterly.</li><li>2. Quarterly reports must arrive in the Central Office Divisions of Finance and Program Support and Internal Audit by the end of the month following the end of each quarter (October 31st, January 31st, April 30th, and July 31st).</li></ol>
<b>C. DCS group homes</b>	Fiscal activities must be monitored in the DCS Group Homes by: <ol style="list-style-type: none"><li>1. Monthly review of expenditures.</li><li>2. Monthly review of expenditures to the budget and daily operation for compliance to established policies and procedures.</li></ol>

<b>Forms:</b>	<i>None</i>
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<b>Collateral documents:</b>	<i>None</i>
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